



AUDIT RESPONSIBILITIES

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| Distributions: | R6: | RD
DDs | HQ: | OS-PS-RM
RO |
|----------------|-----|-----------|-----|----------------|

(2) Ensuring official records and documents are available to the auditor on an unrestricted basis as deemed necessary by DIG;

(3) Analyzing audit reports, preparing timely responses to audit findings and recommendations, and taking corrective action when appropriate;

(4) Ensuring resolution actions are consistent with laws, regulation and administrative policies; and,

(5) Ensuring responses disagreeing with audit findings and/or recommendations are supported by written justification, including, when applicable, the legal basis for such disagreement.

b. The Contracting Officer is responsible for:

(1) Requesting contract and discretionary grant audits, including pre-award proposal, overhead rates and costs incurred, through the Office of Inspector General (OIG).

(2) Requests for contract and discretionary grant audit of non-profit organizations shall be made by the Contracting Officer through the OIG. Contracting officials are to submit their requests to:

Assistant Inspector General for Audit
FEMA Office of Inspector General
500 C Street, S.W., Room 824
Washington, DC 20472

(3) Analyzing audit reports, preparing timely responses to audit findings and recommendations, and taking corrective action when appropriate;

(4) Ensuring resolution actions are consistent with laws, regulations and administrative policies; and,

(5) Ensuring responses not agreeing with audit findings and/or recommendations are supported by written justification, including, when applicable, the legal basis for such disagreement.

7. Procedures.

a. Audit Requests.

All requests for audits of program and grant awards shall be by memoranda to the Western District Inspector General's office. Each request shall identify the area for which the audit is requested, provide reasons for the request, and include appropriate supporting data.

b. Distribution of Audit Reports.

The Emergency Analyst (EA) will distribute all audit reports to the action office. In the event that an organizational element receives an audit report from someone other than the EA, the EA shall immediately be notified to ensure appropriate distribution and follow-up. If an audit report addresses multiple programs, each organizational element that must take action shall be sent a copy of the report or pertinent excerpts.

c. Responding to and Resolving Audit Reports. The following procedures apply whether an audit is requested or not:

(1) The action office must prepare a response to draft audit reports within 30 days and to final audit reports within 60 days from the transmittal date of report.

(2) The response will include statements indicating agreements or disagreements with each finding and recommendation. If the action office agrees with the recommendation, the response will describe action taken or include a realistic detailed plan of action to be taken including target completion dates. If the action office disagrees with a recommendation, the response will include the reason for disagreement, and when applicable, the legal basis for disagreement.

(3) The Region will be notified, in writing, of the results of the DIG review 20 days after receipt of response. If the response is insufficient or the DIG disagrees, the action office will be notified by the Emergency Analyst that the recommendations are not resolved and another response shall be submitted to the DIG within 30 days from the date of the DIG memorandum.

(4) If a significant disagreement exists between our action office and the DIG on the resolution of an audit recommendation, such matters shall be referred by DIG to the Agency's Follow-up Official for action. The Agency's Follow-up Official for action is the Deputy Director in Headquarters.

Gary Jones
Acting Regional Director